

CERTIFICATE

State of Kansas
Special District
2020

To the Clerk of Pawnee County, State of Kansas

We, the undersigned, officers of

Garfield Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| | | 2020 Adopted Budget | | |
|--|---------------|--------------------------------------|--|-------------------------------|
| Table of Contents: | | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2020 | | | | |
| Allocation MVT, RVT, 16/20M Vehicle Tax | | | | |
| Schedule of Transfers | | | | |
| Statement of Indebt. & Lease/Purchase | | | | |
| Fund | K.S.A. | | | |
| General | 0 | 27,246 | 18,500 | 1.372 |
| Debt Service | 10-113 | | | |
| | | | | |
| | | | | |
| | | | | |
| Totals | XXXXXXXXXX | 27,246 | 18,500 | 1.372 |
| Budget Summary | 7 | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | | |
| Resolution required? Notice of the vote to adopt required to be published? | | No | Nov. 1, 2019 Total Assessed Valuation | |

Assisted by:
Kevin Simmons
Simmons & Simmons Inc
Address:
529 Broadway
Larned, KS 67550
Email:
ksimmons@ssaccountant.com

Edon E. Macfessel
Mayor

VALUE
13,487,456

RECEIVED

Attest: **AUG 23 2019** 2019

County Clerk

PAWNEE COUNTY CLERK
CPA Summary

Governing Body

Computation to Determine Limit for 2020

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 17,852 |
| 2. Debt service levy in 2019 budget | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 17,852 |

2019 Valuation Information for Valuation Adjustments

| | |
|--|-------------------|
| 4. New improvements for 2019: | + 0 |
| 5. Increase in personal property for 2019: | |
| 5a. Personal property 2019 | + 982,142 |
| 5b. Personal property 2018 | - 838,272 |
| 5c. Increase in personal property (5a minus 5b) | + 143,870 |
| | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2019: | 7,070 |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 150,940 |
| 8. Total estimated valuation July, 1, 2019 | 13,483,832 |
| 9. Total valuation less valuation adjustment (8 minus 7) | 13,332,892 |
| 10. Factor for increase (7 divided by 9) | 0.01132 |
| 11. Amount of increase (10 times 3) | + \$ 202 |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ 18,054 |
| 13. Debt service levy in this 2020 budget | 0 |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | 18,054 |
| 15. Consumer Price Index for all urban consumers for calendar year 2018 | 0.025 |
| 16. Consumer Price Index adjustment (3 times 15) | \$ 446 |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 18,500 |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Garfield Cemetery
Pawnee County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2019 Budgeted Funds | Tax Levy Amount in 2019 Budget | Allocation for Year 2020 | | | |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|
| | | MVT | RVT | 16/20M Veh | Comm Veh |
| General | 17,852 | 822 | 14 | 143 | 29 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total | 17,852 | 822 | 14 | 143 | 29 |

County Treas Motor Vehicle Estimate

822

County Treas Recreational Vehicle Estimate

14

County Treas 16/20M Vehicle Estimate

143

County Treas Commercial Vehicle Tax Estimate

29

County Treas Watercraft Tax Estimate

6

MVT Factor 0.04605

RVT Factor 0.00078

16/20M Factor 0.00801

Comm Veh Factor 0.00162

Watercraft Factor 0.00034

2020

Garfield Cemetery
Pawnee County

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2018 | Current Amount for 2019 | Proposed Amount for 2020 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| "none" | | | | | |
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| Totals | | 0 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2019 | Date Due | | Amount Due 2019 | | Amount Due 2020 | |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| | | | | | | | | | | |
| General Obligation: | | | | | | | | | | |
| "noen" | | | | | | | | | | |
| Total G.O. | | | | | | | | | | |
| Revenue Bonds: | | | | 0 | | | 0 | 0 | 0 | 0 |
| "none" | | | | | | | | | | |
| Total Revenue | | | | | | | | | | |
| Other: | | | | 0 | | | 0 | 0 | 0 | 0 |
| "none" | | | | | | | | | | |
| Total Other | | | | | | | | | | |
| Total | | | | 0 | | | 0 | 0 | 0 | 0 |
| | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2019 | Payments Due 2019 | Payments Due 2020 |
|--------------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| 1994 Case Back Hoe | 7/31/2012 | 60 | 4.50 | 33,000 | 0 | 0 | 0 |
| | | | | | | | |
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| | | | | | | | |
| Total | | | | 33,000 | 0 | 0 | 0 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

State of Kansas
Special District

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Garfield Cemetery
Pawnee County

will meet on August 6th, 2019 at 7:30 PM at Garfield City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Simmons & Simmons Inc 529 Broadway Larned, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2018 | | Current Year Estimate for 2019 | | Proposed Budget Year for 2020 | | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimate Tax Rate* |
| General | 18,337 | 1.538 | 23,650 | 1.369 | 27,246 | 18,500 | 1.372 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 18,337 | 1.538 | 23,650 | 1.369 | 27,246 | 18,500 | 1.372 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 18,337 | | 23,650 | | 27,246 | | |
| Total Tax Levied | 19,863 | | 17,852 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 12,915,117 | | 13,040,254 | | 13,483,832 | | |

Outstanding Indebtedness,

| Jan 1, | 2017 | 2018 | 2019 |
|-------------------|-------|------|------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 6,488 | 0 | 0 |
| Total | 6,488 | 0 | 0 |

*Tax rates are expressed in mills.

Eldon Meckfessel
President

Proof of Publication

SS.

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for _____

consecutive ISSUE, the first publication thereof
being made as aforesaid on the 25 day of
July, 20 19 with subsequent
publications being made on the following dates:

_____ , 20 _____ , 20
 _____ , 20 _____ , 20
 _____ , 20 _____ , 20

SUBSCRIBED and sworn to before me this 15 day of

July, 2019
Patty Smith
Notary Public

My commission expires APR. 26 2020

Printer's fee \$ 29.08

Additional copies _____ \$

